

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re: : Chapter 13
:
ROBERT E. PIAZZA JR. : Bankruptcy No. 22-11917-AMC
:
Debtor :

**COMMONWEALTH OF PENNSYLVANIA, DEPARTMENT OF REVENUE
OBJECTION TO DEBTOR'S FIRST AMENDED CHAPTER 13 PLAN
DATED OCTOBER 25, 2022**

TO THE HONORABLE ASHELY M. CHAN,
UNITED STATES BANKRUPTCY JUDGE:

The Commonwealth of Pennsylvania, Department of Revenue ("Commonwealth"), by and through its counsel, Brad G. Kubisiak, Deputy Attorney General, Office of Attorney General, does hereby object as a party in interest to Debtor's First Amended Chapter 13 Plan ("Plan") dated October 21, 2022, as follows:

1. On July 26, 2022 the Commonwealth filed a Proof of Claim for unpaid personal income taxes in the amount of \$10,724.37, of which \$7,164.53 is a secured claim pursuant to 11 U.S.C. § 506(a)(1), \$2,021.03 is a priority claim pursuant to 11 U.S.C. § 507(a)(8) and \$1,538.81 is a general unsecured claim.
2. The Plan fails to provide for payment of statutory interest at the rate of 3% on the Commonwealth's secured claim in violation of 11 U.S.C. § 1325(a)(5) or for the retention of liens throughout the life of the Plan, and it is therefore not confirmable.
3. For the foregoing reasons, the Plan does not comply with the applicable provisions of the Bankruptcy Code and cannot be confirmed under 11 U.S.C. § 1325(a)(1).


WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue respectfully requests this Honorable Court Deny Confirmation of Debtor's First Amended Chapter 13 Plan dated October 21, 2022.

DATE: November 9, 2022

Respectfully submitted,

JOSH SHAPIRO
ATTORNEY GENERAL

COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL
The Phoenix Building
1600 Arch Street, Suite 300
Philadelphia, PA 19103
Tel: (215) 560-2133
Fax: (717) 772-4526
E-mail: bkubisiak@attorneygeneral.gov

BY: 
BRAD G. KUBISIAK
Deputy Attorney General
Attorney I.D. No. 315714

MELISSA L. VAN ECK
Chief Deputy Attorney General
Financial Enforcement Section